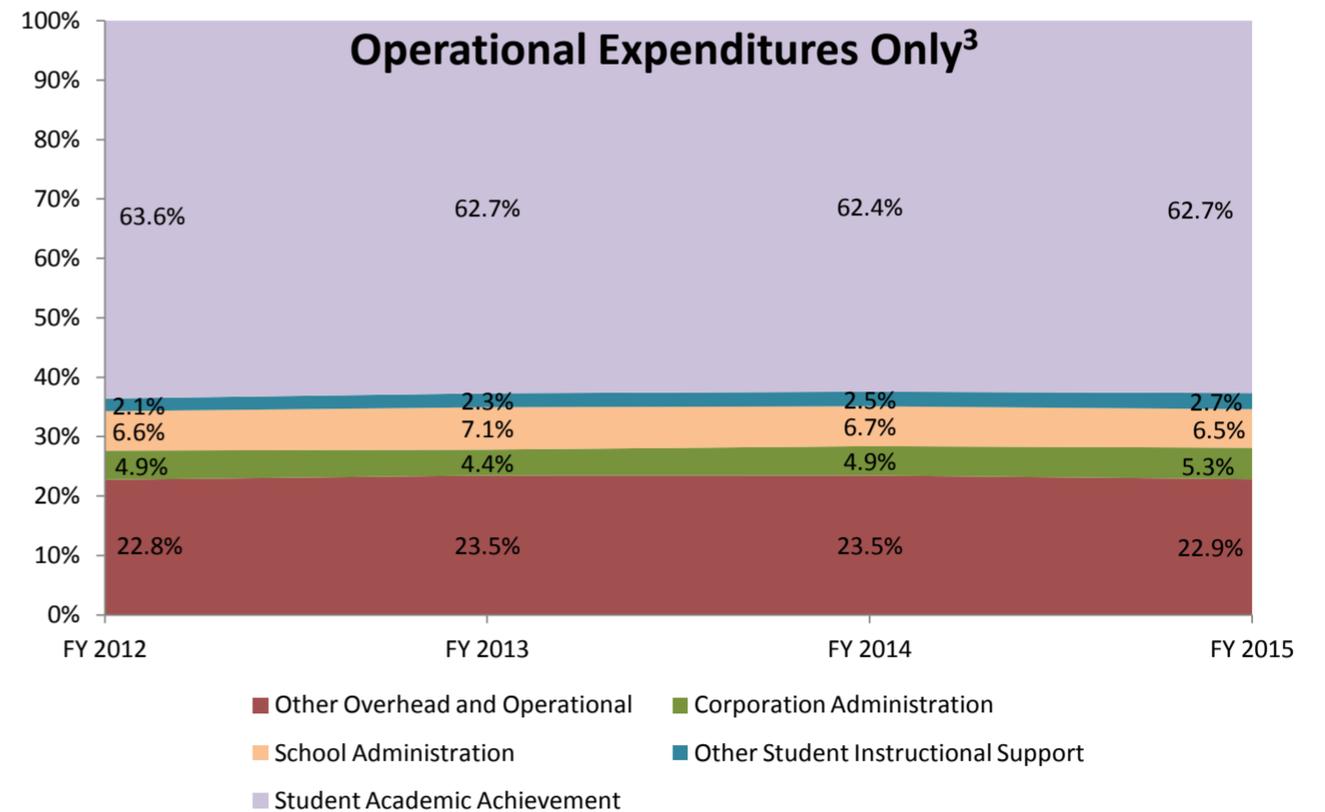
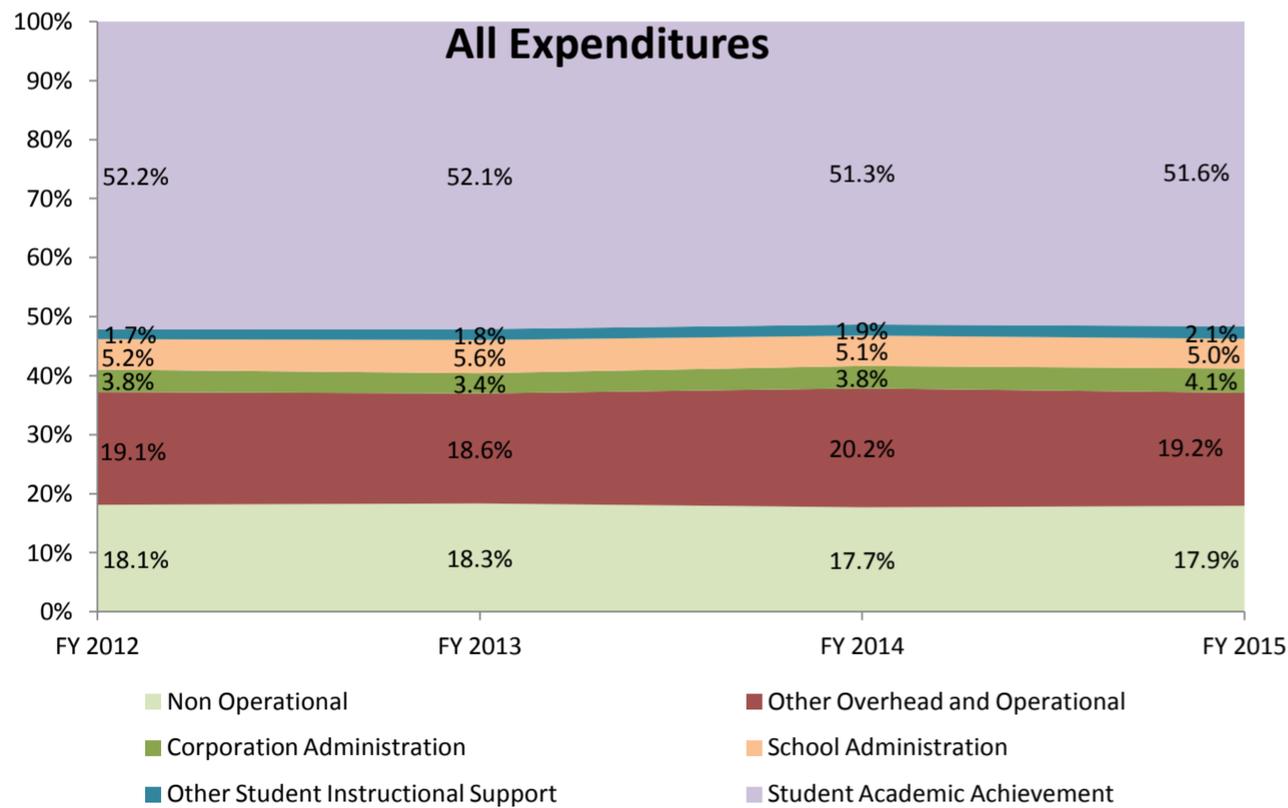


School Corporation Expenditures by Account
Biannual Financial Report Data
Fairfield Community Schools (2155)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$9,271,976	46.8%	\$9,905,030	50.2%	\$10,266,803	52.2%	\$10,136,130	52.1%	\$10,470,468	51.3%	\$10,366,355	51.6%
Student Instructional Support	\$1,146,734	5.8%	\$1,304,533	6.6%	\$1,341,132	6.8%	\$1,453,503	7.5%	\$1,432,964	7.0%	\$1,436,534	7.2%
Total	\$10,418,710	52.6%	\$11,209,563	56.8%	\$11,607,935	59.0%	\$11,589,633	59.6%	\$11,903,432	58.4%	\$11,802,888	58.8%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,813,486	19.3%	\$4,325,339	21.9%	\$4,511,520	22.9%	\$4,292,141	22.1%	\$4,883,963	23.9%	\$4,669,543	23.3%
Non Operational	\$5,563,982	28.1%	\$4,190,919	21.2%	\$3,567,018	18.1%	\$3,568,385	18.3%	\$3,610,637	17.7%	\$3,602,225	17.9%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$9,377,467	47.4%	\$8,516,258	43.2%	\$8,078,539	41.0%	\$7,860,526	40.4%	\$8,494,600	41.6%	\$8,271,768	41.2%

Grand Total	\$19,796,177	\$19,725,821	\$19,686,474	\$19,450,158	\$20,398,032	\$20,074,656
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Fairfield Community Schools (2155)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
Student Academic Achievement								
11050 Regular Programs	Full Day Kindergarten	\$0	\$0	\$458,593	\$417,722	NA	NA	-8.9%
11100 Regular Programs	Elementary	\$3,537,545	\$4,533,241	\$3,846,469	\$3,782,970	6.9%	-16.6%	-1.7%
11300 Regular Programs	High School	\$2,144,538	\$2,959,887	\$2,900,271	\$2,773,887	29.3%	-6.3%	-4.4%
11350 Regular Programs	High School - Academic Honors Diploma	\$0	\$23,386	\$160	\$640	NA	-97.3%	300.0%
11355 Regular Programs	High School - Acad. Honors High Ability Students	\$12,181	\$23,877	\$48,970	\$63,551	421.7%	166.2%	29.8%
11410 Regular Programs	Vocational Education - Agriculture A	\$52,144	\$70,977	\$71,950	\$72,925	39.9%	2.7%	1.4%
11440 Regular Programs	Vocational Education - Health Occupations	\$0	\$0	\$550	\$0	NA	NA	NA
11450 Regular Programs	Vocational Education - Consumer and Homemaking	\$118,389	\$142,628	\$117,318	\$119,363	0.8%	-16.3%	1.7%
11480 Regular Programs	Vocational Education - Industrial Education A	\$0	\$0	\$0	\$103,167	NA	NA	NA
11520 Regular Programs	Vocational Education - Area School Participation	\$147,855	\$180,666	\$166,688	\$184,349	24.7%	2.0%	10.6%
12110 Special Programs	Gifted and Talented - Gifted And Talented	\$18,404	\$0	\$0	\$0	NA	NA	NA
12150 Special Programs	Gifted and Talented - High Ability Student Programs	\$27,730	\$44,841	\$49,522	\$32,966	18.9%	-26.5%	-33.4%
12210 Special Programs	Mental Disabilities - Mild Mental Disabilities	\$148,638	\$157,093	\$230,463	\$221,557	49.1%	41.0%	-3.9%
12350 Special Programs	Physical Impairment - Homebound	\$6,493	\$6,297	\$4,486	\$3,567	-45.1%	-43.4%	-20.5%
12610 Special Programs	Learning Disability	\$192,312	\$346,478	\$460,023	\$517,924	169.3%	49.5%	12.6%
12710 Special Programs	Equal Opportunity At Risk	\$185,576	\$264,925	\$220,514	\$219,335	18.2%	-17.2%	-0.5%
12900 Special Programs	Other Special Programs	\$4,731	\$424	\$3,642	\$8,514	80.0%	1908.0%	133.8%
14100 Summer School Programs	Elementary	\$0	\$0	\$18,210	\$15,349	NA	NA	-15.7%
14300 Summer School Programs	High School	\$32,560	\$80,255	\$26,878	\$22,911	-29.6%	-71.5%	-14.8%
16100 Remediation	Remediation Testing	\$44,897	\$41,257	\$71,477	\$75,204	67.5%	82.3%	5.2%
16200 Remediation	Preventive Remediation	\$54,496	\$10,189	\$780	\$0	NA	NA	NA
17300 Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$2,200	\$1,600	\$13,299	\$691	-68.6%	-56.8%	-94.8%
17400 Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$133,880	\$449,737	\$748,985	\$781,097	483.4%	73.7%	4.3%
17600 Pay. to Other Gov. Units in State	Joint Services and Supply - Other	\$4,846	\$9,500	\$8,237	\$7,480	54.3%	-21.3%	-9.2%
17700 Pay. to Other Gov. Units in State	Interlocal Agreements - Other	\$17,448	\$12,422	\$0	\$0	NA	NA	NA
22110 Instruction	Imp. of Instruction - Service Area Direction	\$0	\$0	\$2,059	\$51,593	NA	NA	2405.4%
22120 Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$0	\$0	\$3,157	\$36,860	NA	NA	1067.6%
22130 Instruction	Imp. of Instruction - Instructional Staff Training	\$10,595	\$11,840	\$35,452	\$25,403	139.8%	114.6%	-28.3%
22190 Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$24,328	\$42	\$0	\$0	NA	NA	NA
22220 Instruction	Library/Media Services - School Library	\$102,272	\$136,757	\$120,640	\$117,666	15.1%	-14.0%	-2.5%
22230 Instruction	Library/Media Services - Audiovisual	\$13,775	\$6,459	\$3,508	\$4,254	-69.1%	-34.1%	21.3%
22310 Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$32,921	\$0	\$0	\$0	NA	NA	NA
22360 Instruction	Instruc. Related Tech. - Network Support	\$64,751	\$231,483	\$707,837	\$576,638	790.5%	149.1%	-18.5%
22370 Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$4,859	\$0	NA	NA	NA
22900 Instruction	Other Support Service - Instruct. Staff	\$0	\$0	\$0	\$160	NA	NA	NA
25520 Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$140,664	\$158,771	\$125,470	\$128,612	-8.6%	-19.0%	2.5%
26497 NA	Teachers Retir. Fund - 07 Acct. Code	\$392,105	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total		\$7,668,275	\$9,905,030	\$10,470,468	\$10,366,355	35.2%	4.7%	-1.0%
Student Instructional Support								
21120 Students	Attend. & Social Work Serv. - Attendance Services	\$2,107	\$0	\$0	\$0	NA	NA	NA
21130 Students	Attend. & Social Work Serv. - Social Work Services	\$9,320	\$5,970	\$0	\$0	NA	NA	NA
21220 Students	Guidance Services - Counseling Services	\$62,161	\$75,516	\$155,482	\$180,659	190.6%	139.2%	16.2%
21320 Students	Health Services - Medical Services	\$5,096	\$5,494	\$4,425	\$3,508	-31.2%	-36.1%	-20.7%
21340 Students	Health Services - Nurse Services	\$103,474	\$139,871	\$150,226	\$154,372	49.2%	10.4%	2.8%
21520 Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$60,939	\$83,996	\$73,480	\$86,381	41.7%	2.8%	17.6%
24100 School Administration	Office of The Principal	\$687,501	\$993,686	\$1,049,351	\$1,011,614	47.1%	1.8%	-3.6%
Student Instructional Support Total		\$930,597	\$1,304,533	\$1,432,964	\$1,436,534	54.4%	10.1%	0.2%
Overhead and Operational								
23110 General Administration	Board of Education - Service Area Direction	\$11,308	\$14,772	\$12,428	\$13,984	23.7%	-5.3%	12.5%
23120 General Administration	Board of Education - Service Area Assistants	\$52,053	\$76,956	\$67,047	\$68,718	32.0%	-10.7%	2.5%

School Corporation Expenditures by Account
Biannual Financial Report Data
Fairfield Community Schools (2155)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
23150	General Administration	Board of Education - Legal Services	\$24,153	\$7,202	\$28,201	\$15,575	-35.5%	116.3%	-44.8%
23160	General Administration	Board of Education - Promotion Expenses	\$2,357	\$2,318	\$2,297	\$1,923	-18.4%	-17.0%	-16.3%
23190	General Administration	Board of Education - Other Governing Body Services	\$0	\$120,807	\$161,946	\$189,121	NA	56.5%	16.8%
23210	General Administration	Executive Administration - Office of The Superintendent	\$220,766	\$293,969	\$317,635	\$333,669	51.1%	13.5%	5.0%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$4,932	\$5,825	\$6,722	\$6,877	39.4%	18.1%	2.3%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$120,799	\$112,831	\$114,034	\$121,442	0.5%	7.6%	6.5%
25120	Central Services	Fiscal Services - Service Area Direction	\$0	\$67,567	\$0	\$0	NA	NA	NA
25160	Central Services	Fiscal Services - Financial Accounting	\$2,831	\$1,355	\$3,140	\$1,291	-54.4%	-4.7%	-58.9%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$1,736	\$5,332	\$2,042	\$5,513	217.6%	3.4%	170.0%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$0	\$7,659	\$6,795	NA	NA	-11.3%
25300	Central Services	Printing, Pub., and Duplicating Services	\$15,014	\$19,561	\$6,447	\$8,773	-41.6%	-55.2%	36.1%
25730	Central Services	Personnel Services - Personnel Services	\$0	\$0	\$15,886	\$15,980	NA	NA	0.6%
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$0	\$0	\$500	NA	NA	NA
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$0	\$228	\$6,887	NA	NA	2917.3%
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$1,289	\$24,048	\$26,076	\$27,163	2006.7%	13.0%	4.2%
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$19,800	\$0	\$0	\$0	NA	NA	NA
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$1,298,369	\$1,378,494	\$1,508,885	\$1,484,421	14.3%	7.7%	-1.6%
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$11,768	\$20,116	\$12,987	\$12,748	8.3%	-36.6%	-1.8%
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$85,953	\$165,733	\$259,992	\$243,030	182.7%	46.6%	-6.5%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$3,900	\$0	\$0	\$0	NA	NA	NA
26500	Oper. & Maint. of Plant Serv.	Vehicle Maintenance (not buses)	\$0	\$0	\$2,966	\$25,734	NA	NA	767.7%
26700	Oper. & Maint. of Plant Serv.	Insurance	\$123,229	\$110,426	\$127,153	\$116,651	-5.3%	5.6%	-8.3%
26800	Oper. & Maint. of Plant Serv.	Other Op. and Maintenance of Plant	\$0	\$20,088	\$36,801	\$40,863	NA	103.4%	11.0%
27010	Student Transportation	Service Area Direction	\$106,745	\$171,092	\$142,229	\$121,860	14.2%	-28.8%	-14.3%
27100	Student Transportation	Vehicle Operation	\$323,826	\$412,300	\$479,988	\$484,162	49.5%	17.4%	0.9%
27200	Student Transportation	Monitoring Services	\$200	\$408	\$0	\$114	-42.8%	-72.0%	NA
27300	Student Transportation	Vehicle Servicing and Maintenance	\$178,899	\$255,479	\$295,236	\$248,132	38.7%	-2.9%	-16.0%
27400	Student Transportation	Purchase of School Buses	\$175,528	\$248,286	\$427,092	\$189,007	7.7%	-23.9%	-55.7%
27500	Student Transportation	Insurance on Buses	\$27,560	\$26,451	\$24,276	\$25,990	-5.7%	-1.7%	7.1%
27700	Student Transportation	Contracted Transportation Services	\$81,328	\$71,890	\$40,454	\$40,534	-50.2%	-43.6%	0.2%
27900	Student Transportation	Other Student Transportation Services	\$1,595	\$6,489	\$3,627	\$3,693	131.5%	-43.1%	1.8%
27910	Student Transportation	Bus Driver Training	\$0	\$545	\$190	\$612	NA	12.3%	222.3%
31100	Food Services Operations	Service Area Direction	\$18,173	\$26,784	\$31,572	\$43,359	138.6%	61.9%	37.3%
31200	Food Services Operations	Food Preparation and Dispensing	\$502,190	\$633,578	\$697,905	\$731,703	45.7%	15.5%	4.8%
31900	Food Services Operations	Other Food Services	\$13,656	\$24,637	\$20,823	\$32,716	139.6%	32.8%	57.1%
Overhead and Operational Total			\$3,429,957	\$4,325,339	\$4,883,963	\$4,669,543	36.1%	8.0%	-4.4%
Non Operational									
33200	Category not Specified	Community Recreation	\$8,039	\$2,487	\$3,427	\$2,574	-68.0%	3.5%	-24.9%
33400	Category not Specified	Athletic Coaches	\$144,526	\$217,422	\$204,139	\$198,533	37.4%	-8.7%	-2.7%
33600	Category not Specified	Nonpublic School Pupil Services	\$3,710	\$4,050	\$840	\$4,746	27.9%	17.2%	465.0%
33990	Other Community Services	Other	\$1,357	\$1,894	\$0	\$0	NA	NA	NA
41000	Category not Specified	Land Acquisition and Development	\$40,709	\$86,816	\$78,000	\$44,017	8.1%	-49.3%	-43.6%
43000	Category not Specified	Professional Services	\$99,687	\$23,067	\$62,000	\$23,655	-76.3%	2.6%	-61.8%
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$1,427,583	\$377,421	\$280,367	\$343,559	-75.9%	-9.0%	22.5%
45400	Building Acq., Const. and Impr.	Sports Facilities	\$9,743	\$0	\$71,419	\$27,598	183.3%	NA	-61.4%
45500	Building Acq., Const. and Impr.	Rent of Build., Facilities, and Equip.	\$83,554	\$153,442	\$157,166	\$167,864	100.9%	9.4%	6.8%
46000	Category not Specified	Purchase of Moveable Equipment	\$92	\$89	\$189	\$103	11.9%	16.3%	-45.2%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$603,447	\$124,927	\$138,297	\$116,287	-80.7%	-6.9%	-15.9%
49000	Category not Specified	Other Facilities Acq. and Construction	\$1,290	\$40	\$200,000	\$0	NA	NA	NA
51100	Principal on Debt	Bonds	\$0	\$0	\$0	\$110,000	NA	NA	NA
51600	Principal on Debt	Other DLGF Approved Debt	\$0	\$0	\$38,054	\$0	NA	NA	NA
52100	Interest on Debt	Bonds	\$0	\$0	\$18,240	\$9,788	NA	NA	-46.3%
52200	Interest on Debt	Temporary Loans	\$0	\$34,265	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Fairfield Community Schools (2155)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
53100 Lease Rental Buildings-Principal	\$3,103,500	\$1,765,000	\$1,562,024	\$1,492,500	-51.9%	-15.4%	-4.5%
53150 Lease Rental Buildings-Interest	\$0	\$1,400,000	\$796,476	\$1,061,000	NA	-24.2%	33.2%
Non Operational Total	\$5,527,238	\$4,190,919	\$3,610,637	\$3,602,225	-34.8%	-14.0%	-0.2%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$110,869	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$13,912	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$64,184	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$2,364	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$475,664	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$64,868	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$110,728	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$11,009	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$23,382	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$3,463	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$3,593	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$615	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$811,629	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$110,405	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$181,760	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$18,675	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$9,280	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$1,305	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$1,146	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$214	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$172,877	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Instructional Support	\$22,184	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$22,117	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Non Operational	\$3,867	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$2,240,110	\$0	\$0	\$0	NA	NA	NA